

CITY OF TEMPE, ARIZONA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL,
SPECIAL REVENUE AND DEBT SERVICE FUND TYPES-
BUDGET BASIS (Exhibit 3)
For the fiscal year ended June 30, 2000**

	General Fund			Special Revenue	
	Budget	Actual	Variance	Budget	Actual
Revenues:					
Taxes	\$ 71,233,438	70,282,982	(950,456)	27,008,600	27,076,764
Intergovernmental	33,692,880	36,055,371	2,362,491	19,246,579	20,435,264
Investment income	5,400,000	5,939,944	539,944	740,000	2,438,283
Charges for services	6,946,079	7,101,357	155,278	-	44,938
Fines and forfeitures	4,440,045	4,778,418	338,373	10,000	316,407
Sale of real estate	-	-	-	-	888,348
Licenses and permits	970,695	605,441	(365,254)	-	-
Miscellaneous	1,402,705	1,871,372	468,667	18,000	195,818
Total revenues	<u>124,085,842</u>	<u>126,634,885</u>	<u>2,549,043</u>	<u>47,023,179</u>	<u>51,395,822</u>
Expenditures:					
Current:					
Public safety	52,912,760	51,863,475	1,049,285	-	-
Environmental health	839,482	699,917	139,565	-	-
Community development	8,159,526	7,738,577	420,949	11,162,298	9,444,322
Leisure opportunities	21,278,582	20,568,560	710,022	-	-
Public transportation	-	-	-	22,990,760	21,132,371
Policy management	19,318,535	17,487,179	1,831,356	-	-
Total current expenditures	<u>102,508,885</u>	<u>98,357,708</u>	<u>4,151,177</u>	<u>34,153,058</u>	<u>30,576,693</u>
Debt service	-	-	-	7,290,123	6,364,498
Contingency	1,338,695	-	1,338,695	986,569	-
Total expenditures	<u>103,847,580</u>	<u>98,357,708</u>	<u>5,489,872</u>	<u>42,429,750</u>	<u>36,941,191</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>20,238,262</u>	<u>28,277,177</u>	<u>8,038,915</u>	<u>4,593,429</u>	<u>14,454,631</u>
Other financing sources (uses):					
Operating transfers in:					
General fund	-	-	-	1,850,000	9,110,000
Special revenue funds	-	694,284	694,284	309,400	2,616,561
Debt service funds	3,000,000	3,000,000	-	-	1,616,425
Capital projects funds	-	2,001,627	2,001,627	-	3,600
Enterprise funds	376,544	260,504	(116,040)	-	-
Operating transfers out:					
General fund	-	-	-	-	(694,284)
Special revenue funds	(1,850,000)	(9,110,000)	(7,260,000)	(309,400)	(2,616,561)
Debt service funds	-	(1,553,361)	(1,553,361)	(4,000,000)	(4,000,000)
Capital projects funds	(14,200,000)	(19,547,720)	(5,347,720)	(23,631,775)	(18,782,418)
Enterprise funds	-	(290,983)	(290,983)	(356,175)	(356,175)
Total other financing sources (uses)	<u>(12,673,456)</u>	<u>(24,545,649)</u>	<u>(11,872,193)</u>	<u>(26,137,950)</u>	<u>(13,102,852)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>7,564,806</u>	<u>3,731,528</u>	<u>(3,833,278)</u>	<u>(21,544,521)</u>	<u>1,351,779</u>
Fund balance at beginning of year	<u>76,052,187</u>	<u>76,052,187</u>	<u>-</u>	<u>38,249,475</u>	<u>38,249,475</u>
Fund balance at end of year	<u>\$ 83,616,993</u>	<u>79,783,715</u>	<u>(3,833,278)</u>	<u>16,704,954</u>	<u>39,601,254</u>

The accompanying notes are an integral part of these general-purpose financial statements.

CITY OF TEMPE, ARIZONA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL,
SPECIAL REVENUE AND DEBT SERVICE FUND TYPES-
BUDGET BASIS (Exhibit 3)**

Funds	Debt Service Fund			Totals (Memorandum Only)		
	Budget	Actual	Variance	Budget	Actual	Variance
Variance						
68,164	11,025,764	11,091,417	65,653	109,267,802	108,451,163	(816,639)
1,188,685	-	-	-	52,939,459	56,490,635	3,551,176
1,698,283	11,000	235,890	224,890	6,151,000	8,614,117	2,463,117
44,938	-	-	-	6,946,079	7,146,295	200,216
306,407	-	-	-	4,450,045	5,094,825	644,780
888,348	-	-	-	-	888,348	888,348
-	-	-	-	970,695	605,441	(365,254)
177,818	-	11,096	11,096	1,420,705	2,078,286	657,581
<u>4,372,643</u>	<u>11,036,764</u>	<u>11,338,403</u>	<u>301,639</u>	<u>182,145,785</u>	<u>189,369,110</u>	<u>7,223,325</u>
-	-	-	-	52,912,760	51,863,475	1,049,285
-	-	-	-	839,482	699,917	139,565
1,717,976	-	-	-	19,321,824	17,182,899	2,138,925
-	-	-	-	21,278,582	20,568,560	710,022
1,858,389	-	-	-	22,990,760	21,132,371	1,858,389
-	-	-	-	19,318,535	17,487,179	1,831,356
<u>3,576,365</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,661,943</u>	<u>128,934,401</u>	<u>7,727,542</u>
925,625	13,818,301	13,742,740	75,561	21,108,424	20,107,238	1,001,186
986,569	-	-	-	2,325,264	-	2,325,264
<u>5,488,559</u>	<u>13,818,301</u>	<u>13,742,740</u>	<u>75,561</u>	<u>160,095,631</u>	<u>149,041,639</u>	<u>11,053,992</u>
9,861,202	(2,781,537)	(2,404,337)	377,200	22,050,154	40,327,471	18,277,317
7,260,000	-	1,553,361	1,553,361	1,850,000	10,663,361	8,813,361
2,307,161	4,000,000	4,000,000	-	4,309,400	7,310,845	3,001,445
1,616,425	-	750,000	750,000	3,000,000	5,366,425	2,366,425
3,600	-	-	-	-	2,005,227	2,005,227
-	-	-	-	376,544	260,504	(116,040)
(694,284)	(3,000,000)	(3,000,000)	-	(3,000,000)	(3,694,284)	(694,284)
(2,307,161)	-	(1,616,425)	(1,616,425)	(2,159,400)	(13,342,986)	(11,183,586)
-	-	-	-	(4,000,000)	(5,553,361)	(1,553,361)
4,849,357	-	-	-	(37,831,775)	(38,330,138)	(498,363)
-	-	-	-	(356,175)	(647,158)	(290,983)
<u>13,035,098</u>	<u>1,000,000</u>	<u>1,686,936</u>	<u>686,936</u>	<u>(37,811,406)</u>	<u>(35,961,565)</u>	<u>1,849,841</u>
22,896,300	(1,781,537)	(717,401)	1,064,136	(15,761,252)	4,365,906	20,127,158
-	8,019,429	8,019,429	-	122,321,091	122,321,091	-
<u>22,896,300</u>	<u>6,237,892</u>	<u>7,302,028</u>	<u>1,064,136</u>	<u>106,559,839</u>	<u>126,686,997</u>	<u>20,127,158</u>

CITY OF TEMPE, ARIZONA

**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND EQUITY - PROPRIETARY FUND TYPES (Exhibit 4)**

For the fiscal year ended June 30, 2000

with comparative totals for the fiscal year ended June 30, 1999

	Proprietary Fund Types		Totals (Memorandum Only)	
	Enterprise	Internal Service	2000	1999
Operating revenues:				
Charges for services	\$ 52,893,834	-	52,893,834	50,763,328
Self insurance contributions	-	2,107,824	2,107,824	337,902
Miscellaneous	5,452,337	-	5,452,337	2,041,291
Total operating revenues	<u>58,346,171</u>	<u>2,107,824</u>	<u>60,453,995</u>	<u>53,142,521</u>
Operating expenses:				
Personal services	11,526,934	-	11,526,934	10,891,381
Supplies and materials	2,532,612	-	2,532,612	2,827,931
Fees and services	17,504,074	-	17,504,074	16,599,067
Claims incurred	-	2,107,824	2,107,824	337,902
Depreciation	10,165,111	-	10,165,111	9,363,639
Total operating expenses	<u>41,728,731</u>	<u>2,107,824</u>	<u>43,836,555</u>	<u>40,019,920</u>
Operating income	16,617,440	-	16,617,440	13,122,601
Nonoperating revenues (expenses):				
Investment income	3,505,466	-	3,505,466	2,934,874
Interest and fiscal fees	(3,885,990)	-	(3,885,990)	(3,812,068)
Net loss from joint venture	<u>(3,096,353)</u>	<u>-</u>	<u>(3,096,353)</u>	<u>(1,037,980)</u>
Income before operating transfers	13,140,563	-	13,140,563	11,207,427
Operating transfers:				
Transfer from general fund	290,983	-	290,983	322,290
Transfer from special revenue funds	356,175	-	356,175	356,175
Transfer from capital projects funds	-	-	-	54,974
Transfer to general fund	(260,504)	-	(260,504)	(137,482)
Transfer to capital projects funds	<u>(1,947,145)</u>	<u>-</u>	<u>(1,947,145)</u>	<u>(1,057,056)</u>
Net income	11,580,072	-	11,580,072	10,746,328
Fund equity at beginning of year	221,875,072	-	221,875,072	211,128,744
Fund equity at end of year	<u>\$ 233,455,144</u>	<u>-</u>	<u>233,455,144</u>	<u>221,875,072</u>

The accompanying notes are an integral part of these general-purpose financial statements.